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for Spring*



BOARD NOMINEES NAMED

A&A UPDATE

MEMBERSHIP NEWS



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300 8th Street
Huntington, WV 25701

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Suttle & Stalnaker, PLLC
501 5th Avenue
Huntington, WV 25721

Secretary

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707 Virginia Street East, Ste 300
Charleston, WV 25301

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Morgantown, WV 26505

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631 Juliana Street
Parkersburg, WV 26101

Directors-at-Large

Nancy Lankton	2025
Melissa Boggs	2025
Benjamin Poling	2025
Justin Pastorius	2026
Michael Bumgarner	2026
Cassi Baylous	2026
Wallace F Suttle, II	2027
Jennifer Benn	2027
Anna Ford	2027

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Akia Rice	2024-2025
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The West Virginia CPA is owned by the West Virginia Society of Certified Public Accountants and is published to provide information, news, and trends in the profession of accounting. It is distributed quarterly as a regular service to the members of the WVSCPA. Opinions expressed by correspondents and contributors are not necessarily those of the Society.

2025-2026 BOARD NOMINEES NAMED

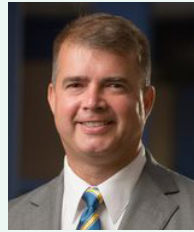
Under the chairmanship of Immediate Past President Susan Barber, the 2024-2025 Nominating Committee of the WVSCPA met in February to nominate officers and directors-at-large for the 2025-2026 year. In addition to Susan Barber, the current Nominating Committee members are vice-chair, WVSCPA President Akia Rice, Jack Felton, Ted Lopez, and David Hill. The following are the Committee's recommendations:



Mendy
Aluise
PRESIDENT



Emily
Signorelli
PRESIDENT ELECT



Scott
Fleming
SECRETARY



Mike
Bumgarner
TREASURER

Directors-At-Large: Benjamin Poling has been nominated to serve a second three-year term on the Board of Directors. This term would expire in 2028. Shea Boothe, Ethan Fox, and Alex Gawthrop have been nominated to serve a three-year term on the Board of Directors. This term would expire in 2028.



Benjamin
Poling



Shea
Boothe



Ethan
Fox



Alex
Gawthrop

The WVSCPA's bylaws state that nominees for officers and directors-at-large shall be submitted to the Secretary of the Society at least 60 days prior to the Annual Membership Meeting. Additional nominations may be made in writing, signed by at least ten members of the Society, and submitted to the Secretary of the Society at least 30 days prior to the Annual Meeting election, which will be held on Friday, June 20th, 2025, at The Greenbrier.

The 2025-2026 Board of Directors, pending the election during the 2025 Annual Meeting, will be as follows:

Mendy Aluise, Emily Signorelli, Scott Fleming, Mike Bumgarner, Akia Rice, Cassi Baylous, Jenn Benn, Anna Ford, Justin Pastorius, Ben Poling, Wally Suttle, Shea Boothe, Ethan Fox, Alex Gawthrop, and Brian Wadsworth (the current three-year elected member of AICPA Council).



ACCOUNTING & AUDITING *Update*

By: Kristin Moody
Chair of the A&A Committee

Committee Objectives

The Accounting & Auditing Committee consists of individuals with diverse backgrounds and experience areas. If you encounter a situation requiring consultation on a general accounting or auditing matter, we may be able to guide you in the right direction. In addition, we regularly communicate with state and local government leaders regarding audit and financial reporting issues, so please let us know if there are concerns you feel we need to address in these communications. Please contact Kristin Moody, Chair of the Accounting & Auditing Committee at kmoody@suttlecpas.com.

FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARDS UPDATE (ASU)

ASU 2024-04: Debt-Debt with Conversion and Other Options (Subtopic 470-20): Induced Conversions of Convertible Debt Instruments

ASU 2024-04 updates the guidance on induced conversions of convertible debt instruments under Subtopic 470-20, providing clearer rules on when these transactions should be treated as induced conversions rather than debt extinguishments. The update addresses issues that arose after ASU 2020-06, particularly for cash-settled instruments and those that aren't currently convertible. To qualify as an induced conversion, the offer must at least match the form and amount of consideration originally issuable under the debt's conversion terms. The ASU also removes references to "equity" and "equity securities," making it clear that conversions can be settled in cash, equity, or a combination of both. Additionally, the instrument must have a substantive conversion feature both at issuance and when the inducement offer is accepted. The update provides examples illustrating when and how to apply induced conversion accounting, including how to measure the inducement expense, which is based on the difference between the values of securities issued in the inducement offer and those issuable under the original terms.

This change affects companies issuing convertible debt and later offering incentives to encourage early conversion, especially those with cash conversion features. The ASU is effective for fiscal years beginning after December 15, 2025, with early adoption allowed for companies that have already implemented ASU 2020-06. Companies can apply the new guidance either prospectively or retrospectively. *Summary provided by Tony Withrow, CPA.*


ASU 2025-01: Income Statement-Reporting Comprehensive Income-Expense Disaggregation Disclosures (Subtopic 220-40): Clarifying the Effective Date

The FASB issued this update to clarify the effective date for interim reporting periods of ASU No. 2024-03 for public business entities that do not have a calendar year end. The FASB issued ASU No. 2024-03, stating that the amendments are effective for public business entities for annual reporting periods beginning after December 15, 2026, and for interim reporting periods beginning after December 15, 2027. The FASB was asked to clarify the initial effective date for entities whose annual reporting period is not December 31.

The ASU clarifies that effective date of ASU No. 2024-03 stating that all public business entities are required to adopt the guidance in annual reporting periods beginning after December 15, 2026, and interim periods within annual reporting periods beginning after December 15, 2027. Early adoption is permitted. *Summary provided by Ericka Vance, CPA.*

PROPOSED STANDARDS/EXPOSURE DRAFTS

Proposed Accounting Standards Update (ASU) No. 2024-ED600: Interim Reporting (Topic 270): Narrow Scope Improvements



Upon feedback from stakeholders of the challenges and complexities experienced in navigating Topic 270, the FASB is proposing amendments to clarify existing guidance. Although this proposed update includes an additional principle requiring disclosure of certain material events and changes since the end of the last reporting period, the FASB's intention is primarily to improve the understandability of existing interim reporting guidance. The amendments include additional guidance on the form and content of GAAP-conforming interim financial statements and notes, as well as a comprehensive list of interim disclosures required under GAAP.

Provisions in this Exposure Draft would apply to all entities that provide interim financial statements in accordance with GAAP. The effective date and whether early adoption will be permitted will be determined after the Board considers stakeholder feedback. Comments on this Exposure Draft are due March 31, 2025. *Summary provided by Sarah Crouse, CPA.*

Proposed Accounting Standards Update (ASU) No. 2024-ED700: Government Grants (Topic 832): Accounting for Government Grants by Business Entities

The FASB issued the proposed update to provide specific authoritative guidance on the recognition, measurement, and presentation of grants received by a business entity from a government. The proposal formally defines "government grant" and identifies two types of government grants: grants related to an asset and grants related to income.

Grants related to an asset will be presented in the balance sheet using either the deferred income approach or cost accumulation approach. Grants related to income will be recognized in earnings on a systematic and rational basis over the periods in which the entity recognizes as expenses the costs the grant is intended to compensate.

Government grants will be recognized when it is probable that: (1) all conditions attached to the grant will be met and (2) the grant will be received. Entities will also be required to present additional disclosures related to the nature of the grant, the accounting policies used, and significant terms and conditions.

Comments for the Proposed ASU are due March 31, 2025. *Summary provided by Sean Woody, CPA.*

Proposed Accounting Standards Update (ASU) No. 2024-ED900: Financial Instruments-Credit Losses (Topic 326): Measurements of Credit Losses for Accounts Receivable and Contract Assets for Private Companies and Certain Not-for-Profit Entities

The FASB issued this proposed update to address the challenges identified when applying ASC 326 to receivables or contract assets stemming from transactions accounted for under ASC 606. Stakeholders identified a significant burden in accumulating the necessary information to develop "reasonable and supportable forecasts" that ultimately has little impact on the valuation of short term assets. As a result, the proposal introduces a practical expedient and similar policy election for private companies and certain not-for-profits.

The practical expedient would allow an entity to assume that conditions as of the balance sheet date persists through the forecasted period, while the accounting policy election allows for consideration of collection activity after the balance sheet date when developing the allowance for credit losses. Comments on the Proposed ASU were due January 17, 2025. *Summary provided by Kristin Moody, CPA.*

Proposed Accounting Standards Update (ASU) No. 2024-ED910: Environmental Credits and Environmental Credit Obligations (Topic 818)

The FASB issued a proposed update, Environmental Credits and Environmental Credit Obligations (Topic 818), which outlines a new accounting standard intended to improve the financial accounting for, and disclosure of financial activities related to, environmental credits and environmental credit obligations.

US GAAP does not currently provide specific authoritative guidance on how to recognize and measure this financial activity, resulting in diversity in practice. The Proposed ASU provides recognition, measurement, presentation, and disclosure requirements for all entities that purchase or hold environmental credits or have a regulatory compliance obligation that may be settled with environmental credits.

The proposed ASU addresses only amounts reported in the financial statements. As a result, measuring or tracking an entity's voluntary emissions initiatives or the entity's actual greenhouse gas emissions are



not addressed by the FASB or by these proposed amendments.

Comments on the Proposed ASU are due April 15, 2025.
Summary provided by Beth Farley, CPA

Proposed Accounting Standards Update (ASU) No. 2025-ED100: Codification Improvements

This proposal is part of the FASB's ongoing project to make incremental improvements to GAAP. The evergreen project allows for changes for clarity, technical corrections, unintended applications, or other improvements.

The current proposal aims to potentially address 34 issues. The FASB calls specific attention to five issues: (1) Removal of the Glossary Term Amortized Cost; (4) Clarifications to the Calculation of Earnings per Share when a Loss from Operations Exists; (6) Clarifications to Calculations related to Beneficial Interests; (20) Clarifications in Guidance for Transfers of Receivables from Contracts with Customers; and (25) Clarification of Accounting for Certain Receivables of Not-for-Profits.

Comments on this project are due April 22, 2025.
Summary provided by Kristin Moody, CPA.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) PROPOSED STANDARDS/EXPOSURE DRAFTS

Exposure Draft No. 24-16h: Implementation Guidance Update-2025

In November 2024 the GASB released proposed implementation Guidance Updates for 2025, the objective of which is to provide guidance to clarify, explain or elaborate on GASB Statements. The proposed guide will supersede or amend certain previously answered questions and add new questions and answers the GAAP hierarchy in category B. New questions and answers include topics such as Cash Flows Reporting, Basic Financial Statements and Management's Discussion & Analysis, Leases, and other areas surrounding more recently issued or effective GASB statements. Comments on the proposed changes were due January 24, 2025.
Summary provided by Kristin Moody, CPA.

Exposure Draft No. 32-2: Subsequent Events

The GASB released exposure draft 32-2: Subsequent Events to improve related reporting requirements. The

draft clearly defines subsequent events as, "transactions or other events that occur after the date of the financial statements but before the date the financial statements are available to be issued." Further it defines the date the financial statements are available to be issued as "the date which (1) the financial statements are complete in a form and format that complies with generally accepted accounting principles and (2) all approvals necessary for issuance have been obtained." If finalized the proposed definition would be updated throughout GASB literature. Additionally, the proposal clarifies what constitutes recognized and non-recognized events, and establishes related note disclosure requirements.
Summary provided by Kristin Moody, CPA.

AICPA PEER REVIEW STANDARDS

Peer Review Standards Update No. 2, Reviewing a Firm's System of Quality Management and Omnibus Technical Enhancements

Along with certain technical enhancements, the AICPA Peer Review composed this update to align peer review standards with the objectives of the recently revised quality management (QM) standards. A summary of changes by PR-C section and paragraph has been provided by the AICPA, along with whether the change is related to omnibus technical enhancements or the quality management standards.

Omnibus technical revisions are effective for peer reviews beginning on or after December 1, 2024. In consideration of the required implementation date of December 15, 2025 for the new QM standards, the related updates to the peer review standards in this PRSU are effective for firms with peer review years ending on or after December 31, 2025. *Summary provided by Sarah Crouse, CPA.*

ACCOUNTING AND AUDIT GUIDES

Between November 2024 and January 2025 the AICPA issued the newest editions of the Audit and Accounting Guides for Depository and Lending Institutions: Banks and Savings Institutions, Credit Unions, Finance Companies, and Mortgage Companies, Investment Companies, Employee Benefit Plans, Health Care Entities, and Business Combinations. The Guides are updated to reflect new authoritative guidance and give practical tips and illustrative examples.

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United Methodist Foundation of West Virginia, Inc.
304-342-2113 | umfww.org | info@umfww.org

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Hawkinberry

June 26, 2024
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John J.
Dillenschneider

November 6, 2024
Member since 1968

Michael T.
Blackwell

February 25, 2025
Member since 1997

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CEO CORNER

Upcoming Events: Make Your Voice Heard

In 2025, we are thrilled to offer new and annual events for WVSCPA members, and we hope you will join us in the coming months.

May 2: Committee Day in Charleston offers you a chance to engage with your colleagues across the state and have discussions about what is important to you. This is a great foundation to volunteer with WVSCPA and allows for opportunities to meet people from across West Virginia.

June 18 – 21: our Annual Meeting at the Greenbrier. This is the premier event for WVSCPA every year. If you haven't attended in the past, we encourage you to join us this year. There are additional offerings this year, including an Artificial Intelligence breakout session and discussions with West Virginia policymakers.

We encourage you to attend, ask questions, and share your ideas. It's through collective participation that we can continue to lead and adapt in an ever-changing landscape.

Engagement: Your Opportunity to Shape 2025 and Beyond

As we look ahead to the future, your active engagement in committees and chapters is essential for a strong WVSCPA. We're seeking members who are passionate about taking an active role in shaping our organization's goals and strategic direction.

Joining a committee is a fantastic way to make a direct impact in areas like program development, member engagement, advocacy, and more. Your voice on these committees ensures that our initiatives reflect the needs and values of our community.

Whether you're looking to expand your leadership skills, collaborate with like-minded professionals, or drive meaningful change, there's an opportunity for you.

I hope that each of you joins a committee and local chapter in 2025 and beyond.

3% Increase for Online Transactions

Lastly, I want to inform you about an important update regarding transaction fees. Starting in March, there will be a modest 3% increase in the fees for credit and debit card transactions due to the rising costs of doing business.

We understand that this may require some adjustment, and we are committed to maintaining the high standard of service you've come to expect. Your understanding and continued support are greatly appreciated.

Again, thank you for your continued dedication to the CPA community in West Virginia. We look forward to seeing you at our upcoming events, engaging in meaningful ways in 2025, and working together to make this profession successful!

Megan B. Kueck
Chief Executive Officer



WV BOA SUCCESSFUL EXAM CANDIDATES

NOVEMBER 2024 - FEBRUARY 2025

Daniel P. Cunningham
Morgantown, WV

Amanda J. Emrick
Suttle & Stalnaker, PLLC
Washington, WV

Olivia W. Lewis
Baker Tilly US, LLP
Cross Lanes, WV

Colton Moore
Beckley, WV

Olivia D. Schrader
Carolina, WV

Ericka P. Vance
Suttle & Stalnaker, PLLC
Charleston, WV

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&

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FINAL SEASON!



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MARCH 2025

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JOIN US FOR *Committee Day!*

MAY 2, 2025



**CHARLESTON
MARRIOTT HOTEL
8:45 AM – 1:30 PM**

The 2025 Committee Day will be here before you know it. Be sure to sign up for the Resource Group that best represents your work segment. Resource Groups will meet following the General Session. And sign up for the Committees that you wish to participate on for the 2025-2026 year!

**REGISTER
ONLINE HERE!**



AVAILABLE RESOURCE GROUPS:

Large Firms
Small Firms
Government, Industry & Non-Profit

AVAILABLE COMMITTEES:

Accounting & Auditing Standards
Awards
Banking, Industry & Government
Legislative Committee
Recruiting & Career Opportunities
Small Firm & Practitioner Development
Taxation
Young CPAs

If you or your firm would like to sponsor this event, please contact the Society office at 304-342-5461 or via email at wvscpa@wvscpa.org.



MEMBERSHIP REMINDER

ANNUAL DUES RENEWAL INVOICES

The 2025-2026 WVSCPA membership dues invoices will be sent out VIA EMAIL the week of March 17th, 2025. If your email address has changed and you have NOT notified the Society of the change, please update this information as soon as possible. You can update your contact information via our website, or you can always send updates to wvscpa@wvscpa.org and we will update it for you.

Please Note - If you have not received your dues renewal invoice by the end of March 2025, please contact us and we can resend it to you!

Please review and update your profile information when you pay your membership dues each year. This will ensure that you receive current information and updates from the Society. You should also contact us during the year if you experience any of the following changes:

- Name change due to marriage or divorce.
- Change in membership status (i.e., from student to associate member, or you obtain your CPA license and elevate from associate to regular member).
- Contact information changes (i.e., your phone number, work or personal email address).
- Change in employer.

Please contact us at 304-342-5461 if you have any questions.

REMINDER You can easily pay your dues online via our website. If you pay by check, please be sure to send it to the address listed below:

WVSCPA
216 BROOKS STREET, SUITE 201
CHARLESTON, WV 25301





ATTENTION!

TAKE ADVANTAGE OF THIS SPECIAL OPPORTUNITY!

Newly Licensed CPAs who obtained their WV License between February 1, 2024, and January 31, 2025, will receive an invitation via email from the WV Society of CPAs to attend Committee Day and a portion of the Annual Meeting **at no cost!**

Please watch for this invitation and reply to our office by the specified deadline!

Outstanding Accounting Student Award

APPLY BY MARCH 15, 2025

Each year, the Recruiting and Career Opportunities Committee of the WVSCPA recognizes students majoring in accounting from colleges and universities across the state of West Virginia with the OAS Award and a CASH Prize. You **MUST** be a Student Member of the Society and be attending a college or university in the state of West Virginia to win. All applications are due no later than March 15, 2025 – no exceptions!

For eligibility and submittal form, visit wvscpa.org.

PLEASE NOTE: To win this award, you must not have been a prior winner.

DUES UPDATE

This year, we are making some adjustments to our membership dues and payment structure to ensure we can continue providing the high level of service and benefits that our members expect. As part of this, we will be increasing membership dues by 3 percent (it is regularly 5 percent each year). Additionally, to cover the costs associated with processing debit and credit card payments processed via our website, a small fee of 3 percent will be added for credit card transactions to operational costs. There will be no additional costs incurred by using check payments.

We understand these changes may raise some questions, and we're committed to providing our members with transparent communication and support throughout this transition.





CELEBRATING DANNY BLAIR'S RETIREMENT: A PILLAR OF GRAY GRIFFITH AND MAYS

After a remarkable career spanning decades, Danny Blair, has announced his retirement from Gray Griffith and Mays (GGM). Danny leaves a legacy of professionalism, mentorship, and deep connections with clients and colleagues.

Danny's journey with GGM began in 1997, following a tenure at a small local public accounting firm and a significant role as an audit manager at a large international firm. He joined GGM seeking a change of pace, a decision he reflects on with gratitude, saying, "I'm so glad I did." He went on to say, "GGM has an unbelievable culture. During my time here, I can't remember a time when there was conflict. It's a supportive family that always works together."

Throughout his career, Danny witnessed the transformation of GGM, which has grown from serving about 20 clients to becoming a robust organization with a diverse client base across the country. "It's incredible," he remarked about the organization's growth. "The growth didn't happen overnight, though," he continued. It's taken place over many years by doing good business, exceeding client expectations, and earning their trust."

Above all, Danny's relationships with clients stand out as a highlight of his career. "I will miss my clients dearly," he expressed. "They have become more than clients; they are friends. I am thankful for their loyalty over the years."

As he enters retirement, Danny remains excited about the future of GGM and the accounting industry. "So much has changed since I first started," he noted, highlighting significant advancements in the industry, technology, rules, and guidelines. He continued, saying, "The future of accounting and GGM is bright; there's no doubt. However, no matter what the future brings, you must remember to take care of each other and your clients. That's what it's about."

Danny's career is backed by a strong educational foundation, including a B.S. / B.A. degree from West Virginia State College and a wealth of experience, such as serving as a Finance Officer—unit Commander in the U.S. Army. His involvement extends beyond GGM, as he has contributed to various industry organizations, including the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants (Past Director and member of the Peer Review Committee), and Charleston Chapter of Certified Public Accountants (Past President).

As Danny embarks on this new chapter, the team at GGM, along with his clients and friends, will miss his unwavering commitment and dedication. He has been a role model and mentor, exemplifying the values that make GGM a unique and thriving workplace. Thank you, Danny, for your exceptional service and the positive impact you've made on all our lives. We wish you all the best in your retirement!



Morgantown: (304) 241-1267



Charleston: (304) 345-9400



ggm@ggmcpa.net

Welcome NEW MEMBERS

REGULAR MEMBERS

Cameron Sherwood

Forvis Mazars, LLP
Charleston, WV

John E. Chapman

Conley CPA Group, PLLC
Fairmont, WV

Alexandria Crowe

Crowe CPA PLLC
Charleston, WV

Rebecca L. Salisbury

Metalcraft Mining
Equipment
Summersville, WV

ASSOCIATE MEMBERS

Vincent P. Stricker

Gray Griffith Mays, AC
Charleston, WV

Claire Ellis

Suttle & Stalnaker, PLLC
Charleston, WV

Michael A. Nagye

Smith Company CPA AC
Beaver, WV

Gina Myers

S.R. Snodgrass CPAs
Wheeling, WV

Katherine Self

MEPB, AC
Parkersburg, WV

David Francis

Russell H. Francis, CPA
Bridgeport, WV

Seth Frame

Suttle & Stalnaker, PLLC
Charleston, WV

STUDENT MEMBERS

Mouhamed Sidibe

West Liberty University
Alexander, PA

Shyrell M. Johnson

Bluefield State University
Tazewell, VA

Ian Parsons

Marshall University
St. Albans, WV

Abigail C. McCoy

Shepherd University
Bunker Hill, WV

Patrick J. Richards

Marshall University
Kenova, WV

Madison N. Griffith

Marshall University
Sod, WV

Jordan McDowell

Marshall University
Huntington, WV

Victoria Danailov

Marshall University
Huntington, WV

Payton Taylor

Marshall University
Huntington, WV

Mary J. Ardos

Wheeling University
Wheeling, WV

Zoe D. Leunissen

Marshall University
Ashland, KY

Brianna M. Binni

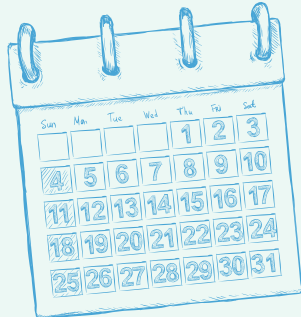
West Liberty University
Powhatan Point, OH

Kelsey Hickel

Marshall University
Bidwell, OH



MARK YOUR *Calendars*



UNDERSTANDING
THE UNIFORM
ACCOUNTING ACT (UAA)

BY JAMES COX

MARCH LUNCH & LEARN
VIRTUAL EVENT VIA ZOOM

MARCH 26, 2025

12:00 PM – 1:00 PM | 1 HOUR CPE

ARTIFICIAL INTELLIGENCE
& LEGAL ISSUES

APRIL LUNCH & LEARN
VIRTUAL EVENT VIA ZOOM

APRIL 23, 2025

12:00 PM – 1:00 PM | 1 HOUR CPE

COMMITTEE DAY
IN-PERSON EVENT

MAY 2, 2025

CHARLESTON MARRIOTT HOTEL
8:45 AM – 1:30 PM | 3 HOURS CPE

SUPREME
COURT UPDATE
MAY LUNCH & LEARN
VIRTUAL EVENT VIA ZOOM

MAY 14, 2025

12:00 PM – 1:00 PM | 1 HOUR CPE

ANNUAL MEETING
WITH STATE TAX
DEPARTMENT
VIRTUAL EVENT VIA ZOOM

JUNE 3, 2025

2:00 PM – 4:00 PM | 2 HOURS CPE

107TH ANNUAL MEETING
IN-PERSON EVENT

JUNE 18, 2025 - JUNE 21, 2025

THE GREENBRIER RESORT

AICPA TAX &
POLICY UPDATE
JUNE LUNCH & LEARN
VIRTUAL EVENT VIA ZOOM

JUNE 25, 2025

12:00 PM – 1:00 PM | 1 HOUR CPE

K-12 STUDENT
ENGAGEMENT UPDATE
JULY LUNCH & LEARN
VIRTUAL EVENT VIA ZOOM

JULY 16, 2025

12:00 PM – 1:00 PM | 1 HOUR CPE

STATE POLICY
OUTLOOK
AUGUST LUNCH & LEARN
VIRTUAL EVENT VIA ZOOM

AUGUST 13, 2025

12:00 PM – 1:00 PM | 1 HOUR CPE

THIS IS IT!
(PRESENTED BY NETRANOM)
VIRTUAL EVENT VIA ZOOM

SEPTEMBER 12, 2025

TIME – TBD | 3 HOURS CPE

FUTURE CPAS
ROUNDTABLE
SEPTEMBER LUNCH & LEARN
VIRTUAL EVENT VIA ZOOM

SEPTEMBER 17, 2025

12:00 PM – 1:00 PM | 1 HOUR CPE

KICK-OFF CLASSIC
DATE, LOCATION, & TIME – TBD

WHAT IS THE CGMA
CREDENTIAL?
OCTOBER LUNCH & LEARN
VIRTUAL EVENT VIA ZOOM

OCTOBER 22, 2025

12:00 PM – 1:00 PM | 1 HOUR CPE

WEST VIRGINIA
SAVINGS PLANS
NOVEMBER LUNCH & LEARN
VIRTUAL EVENT VIA ZOOM

NOVEMBER 10, 2025

12:00 PM – 1:00 PM | 1 HOUR CPE

SMALL FIRM
ROUNDTABLES
IN-PERSON EVENTS

**HELD IN THE MONTH
OF NOVEMBER 2025**

- LEWISBURG ROUNDTABLE – TBD
- WHEELING ROUNDTABLE – TBD
- PARKERSBURG ROUNDTABLE – TBD
- CHARLESTON ROUNDTABLE
FRI. NOVEMBER 22, 2024

SEE WEBSITE FOR TIMES & HOURS
OF CPE WHEN AVAILABLE

TWO-DAY FEDERAL
TAX UPDATE
WITH RON ROBERSON
VIRTUAL EVENT VIA ZOOM

DECEMBER 4 & 5, 2025

8:00 AM – 4:00 PM EACH DAY

16 HOURS CPE

WV LEGISLATIVE
LOOKAHEAD
DECEMBER LUNCH & LEARN
VIRTUAL EVENT VIA ZOOM

DECEMBER 17, 2025

12:00 PM – 1:00 PM | 1 HOUR CPE



WVSCPA ANNUAL MEETING REGISTRATION FORM



JUNE 18-21, 2025 | REGISTRATION IS MAY 31, 2025

Name: _____ Email: _____
 Firm/Employer: _____
 Address: _____
 City: _____ State: _____ Zip: _____ Phone: _____

REGISTRATION INSTRUCTIONS – PLEASE READ FIRST

For our most accurate count, please check mark **ALL** individual events you plan to attend during the Annual Meeting, **even if you are purchasing a Full Registration**. This includes guest registration as well. We will not process incomplete registration forms without checked events. For special dietary needs/meals, **you must** contact the Society office in advance at 304-342-5461 so that your needs may be met.

\$480.00 Full Registration: (*Must check all you will attend*)

<input type="checkbox"/> Wednesday CPE (3.5 hours)	<input type="checkbox"/> Thursday Sponsor Reception
<input type="checkbox"/> Wednesday Welcome Reception	<input type="checkbox"/> Friday CPE (4.5 hours)
<input type="checkbox"/> Thursday CPE (4.5 hrs) <input type="checkbox"/> Breakout Session (2.0)	<input type="checkbox"/> Friday Golf Scramble ♣ - Start Time – 12:30 pm
<input type="checkbox"/> Thursday Golf Tournament ♣ Start Time – 12:30 pm	<input type="checkbox"/> Friday Installation Reception & Dinner
<input type="checkbox"/> Thursday Croquet Tournament – Must sign up below	<input type="checkbox"/> Saturday CPE (2 hours)

À la Carte CPE Registration: (*Must check all you will attend*)

<input type="checkbox"/> Wed. (3.5 hr): \$90.00	<input type="checkbox"/> Thur. (2.0 hr): \$70.00	<input type="checkbox"/> Sat. (2 hr): \$70.00	<input type="checkbox"/>
<input type="checkbox"/> Thur. (4.5 hr): \$120.00	<input type="checkbox"/> Fri. (4.5 hr): \$120.00		

ADDITIONAL ACTIVITIES & GUEST(S)

For our most accurate count, please check mark **ALL** individual events your guest(s) will be attending.

Spouse/Guests (Must be non-WVSCPA member):

Initial Guest Name: (<i>Receives events below for \$175 with full member registration above</i>)	Adult	Youth
_____	<input type="checkbox"/>	<input type="checkbox"/>

A. Wednesday Welcome Reception | **\$45** /adult or **\$25**/youth (5-12 year olds)

B. Thursday Sponsor Reception | **\$25**

C. Thursday Golf Tournament ♣ Paid to Greenbrier – Start 12:30 pm

D. Thursday Croquet Tournament | **FREE! Must Check Box to Sign Up**

E. Friday Golf Scramble ♣ Paid to Greenbrier – Start 12:30 pm

F. Friday Installation Reception/Dinner | **\$165**/adult or **\$50**/youth (5-12 year olds)

Professional photos will be taken during the reception.

Additional guests:

Individual Guest Names:	Adult	Youth	A	B	C	D	E	F
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

All fees include tax.

❖ *Guest room, greens fees, cart/club rentals, additional activities/dining fees are the responsibility of each registrant and are paid directly to The Greenbrier Resort. Late golf cancellation fees may be charged to the credit card provided.*

TOTAL REGISTRATION PAYMENT:	\$ _____	(NO refunds issued after June 1, 2025)
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Paid Online Check payable to WVSCPA Credit Card (*Amex, Visa, MasterCard, Discover*)

Name on Card: _____
 Billing Address: _____
 Card #: _____ Exp. Date: _____ Security Code: _____

Scan & Email registration form to wvscpa@wvscpa.org or mail a hard copy to:
 WVSCPA, 216 Brooks St., Suite 201, Charleston, WV 25301 - Payment **must** accompany registration or be paid online.



Accounting Education Foundation SCHOLARSHIP PROGRAM

PURPOSE

The mission of the scholarship is to provide financial assistance to individuals enrolled for undergraduate and graduate studies with an emphasis in accounting in community colleges, colleges and universities.

SCHOLARSHIP AWARDS

The Accounting Education Foundation Scholarship awards scholarships based on a comprehensive process. Areas that are reviewed by the committee include but are not limited to the following: Academic Accomplishments, Community Service, References and Personal Essay. The Accounting Education Foundation pays scholarship funds directly to the recipients. Scholarships are awarded annually in the amount of \$1,000. The Accounting Education Foundation Scholarships are awarded without regard to race, color, ethnicity, gender or sexual orientation. Scholarships awarded are based upon the availability of funds and additional qualifying criteria.

ELIGIBILITY CRITERIA

- Applicants must have permanent residence status in West Virginia.
- Applicants must be accepted as a full-time student at a college or university for the upcoming academic semester.
- Applicants must be at least a 3rd year student majoring in accounting.
- Applicants must join the WVSCPA as a student member (\$20) upon applying for the scholarship.
- Applicants must be a citizen or legal permanent resident of the United States.

TIMELINE

- Applications must be received on or before **March 31, 2025**. Late submissions will not be considered.
- Scholarship recipients will be notified before May.
- Recipients will be recognized at the West Virginia Society of CPAs' Committee Day held in May.

APPLICATION REQUIREMENTS

Scholarship applicants must provide the following.

- Completed, electronic application with essay question response.
- Résumé
- Most recent college transcript (unofficial transcripts are accepted).
- Two academic references from your college or university explaining how they know you and why you should receive this scholarship.
- Any questions may be emailed to Elizabeth Birch, CPA at ebirch@feltoncpa.com.

SUBMISSION REQUIREMENTS

- Application is to be typed and completed within the PDF (no handwritten applications).
- Completed application with all required documents are to be submitted in ONE PDF file. Reference letters may be emailed directly by the reference if that is their preference, but the letter must be received by the application deadline. If not sent directly by the reference, then letters are to be included within the single PDF file.
- PDF of complete package is to be submitted to ebirch@feltoncpa.com on or before the application deadline. Late submissions will not be considered.

Apply at www.wvscpa.org/students/scholarships



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WVSCPA'S TECHNOLOGY PARTNER



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